

IN THE SPECIFICATION

Please replace the first full paragraph on page 9 with the following:

Contact openings are etched through the ILD layer 36 to the underlying source/drain regions 32. At the same time, a contact opening is etched through the ILD layer 36 to contact portions of both the shallow trench 24 and a nearby deep trench 29.

IN THE CLAIMS

Please amend the Claims as follows:

1. (AMENDED) A method of forming a silicon-on-insulator device in the fabrication of integrated circuits comprising:

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5 providing a silicon layer overlying an oxide layer on a silicon semiconductor substrate;

etching a first trench into said silicon layer wherein said first trench extends partially through said silicon layer and does not extend to underlying said oxide layer and wherein no implant is made underlying
10 said first trench;